



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

Application requesting approval by the State Auditor & Inspector to be eligible to perform audits of public schools for the 2022-2023 school year under the Oklahoma Public School Audit Law 70 O.S. § 22-104.

(Name and Address of Sole Practitioner, Partnership, or Professional Corporation [PC], as applicable)

Name \_\_\_\_\_

Individual Responsible for School Audits \_\_\_\_\_

Street \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax \_\_\_\_\_

E-mail Address \_\_\_\_\_ Registrant Number \_\_\_\_\_

Does the individual named above as responsible for school audits have at least two years' experience in auditing of public entities? ☐ Yes ☐ No

**Authorized Signature** \_\_\_\_\_

Typewritten name inserted here is acceptable as electronic signature when e-mailed from the signer's e-mail account.

Before being placed on the list of approved school auditors, registrants are required to hold valid permits to practice. Because audits performed under the Oklahoma Public School Audit Law are required to be in accordance with Government Auditing Standards, the applicant should also be listed on the governmental auditors listing maintained by the Oklahoma Accountancy Board. Verification of a current permit and listing on the approved governmental auditors list will be made with the Oklahoma Accountancy Board.

In accordance with 70 O.S. § 22-104, the following information must be provided with this application:

- A copy of the continuing education credit certificate(s) verifying that the individual named above completed a minimum of eight (8) clock hours continuing education credit in school district accounting and auditing as defined by the Governmental Accounting Standards Board (GASB) and the Office of the Comptroller General during the prior year.
- A copy of your firm's current Peer Review, which must include the audit of at least one school district (if the firm has performed such an audit) **and** any letter of comment. Your final acceptance letter from the Peer Review Committee must also be filed with the State Auditor & Inspector.
- Proof of professional liability insurance in the amount of \$500,000 or the amount of the budget being audited whichever is less. Proof of professional liability insurance must be in effect on January 1, 2023.

Failure to include all required documents with your application will preclude your ability to register with the State Auditor & Inspector to perform School District Audits.

Complete and email your application to: [cwheeler@sai.ok.gov](mailto:cwheeler@sai.ok.gov)

**Applications that do not contain all above provisions will not be considered as received until all provisions have been met.**

**APPLICATION MUST BE EMAILED ON OR BEFORE JANUARY 1, 2023.**

Applications received after this date will not be considered.





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